MYSORE ACT No. XVI OF 1951.

THE MYSORE CINEMATOGRAPH SHOWS TAX ACT, 1951.

(Received the assent of His Highness the Maharaja of Mysore on the 30th day of April 1951.)

An Act to provide for the levy of an additional tax on Cinematograph Shows in [1][the State of Mysore except Bellary District.]

Preamble. WHEREAS it is expedient to provide for the levy of an additional tax on cinematograph shows in [1][the State of Mysore except Bellary District ;]

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Cinematograph Shows Tax Act, 1951.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) " cinematograph show " means any cinematograph exhibition held in any place to which persons are admitted on payment ;

(2) " Government " means the State Government;

(3) " notification " means a notification published in the *Mysore Gazette* ;

(4) " prescribed " means prescribed by rules made under this Act ;

(5) " proprietor " in relation to any cinematograph entertainment, includes any person responsible for the management thereof.

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1. See the Mysore Adaptation of Laws Order, 1956.

3. (1) There shall be charged, levied and paid to the Government, a tax on cinematograph shows, hereinafter referred to as the cinematograph tax, calculated at the following rates, namely :— Tax on cinematograph entertainments.

Cinematograph shows liable for tax	Rate of tax per show		
	For places with a seating capacity not exceeding 500	For places with a seating capacity exceeding 500 but not exceeding 800	For places with a seating capacity exceeding 800
	Rs.	Rs.	Rs
(*a*) Shows other than those held with cinematograph apparatus and plant taken from place to place—			
(i) held in the Cities of Bangalore, Mysore and Davangere and in Kolar Gold Fields Sanitary Board area;	5	7	10
(ii) held in the Towns of Kolar, Tumkur, Chitaldrug, Shimoga, Chikmagalur, Hassan and Mandya;	3	5	7
(iii) held in any other area in the State.	2	3	4
(*b*) Shows held with cinematograph apparatus and plant taken from place to place ...	..	...	Rs. 2 per show

4. The proprietor of a cinematograph show who fraudulently evades the payment of any cinematograph tax due under this Act shall, on conviction, be liable in respect of each such offence, to a fine which may extend to five hundred rupees, and shall in addition be liable to pay one and one-fourth times the tax which should have been paid. Penalty for non-payment of tax.

5. The Government may, by general or special order, exempt any cinematograph show or class of cinematograph shows from payment of the cinematograph tax. Exemptions.

Recoveries.

6. (1) Any sum due on account of the cinematograph tax, shall be recoverable by the Government as an arrear of land revenue.

(2) Any fine imposed under this Act, shall be recovered in the manner provided in the Code of Criminal Procedure, 1898, for the recovery of fines.

Power to make rules.

7. (1) The Government may, by notification, make rules for the purpose of carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for the following matters:—

(*a*) the manner of assessment and levy of the cinematograph tax payable by any proprietor for any year or part thereof;

(*b*) the proper maintenance of accounts and submission of returns;

(*c*) the time and manner of payment and collection of the cinematograph tax;

(*d*) the duties and powers of officers appointed for enforcing the provisions of this Act; and

(*e*) the issue of passes by the proprietors of Cinematograph Show for the admission of officers who have to perform any duty in connection therewith or any other duty imposed upon them by law.

(3) Any person who acts in contravention of, or fails to comply with, any rule made under sub-section (1), or sub-section (2) shall, on conviction, before a Magistrate be liable in respect of each offence to a fine not exceeding five hundred rupees.

Power of Government to delegate certain powers.

8. The Government may, by notification, delegate all or any of their powers under this Act, except those conferred on them by section 7 and by this section, to any officer subordinate to the Government.

Application of other Acts not affected.

9. The provisions of this Act are in addition to, and not in derogation of any other Act for the time being in force, relating to the levy of any tax on entertainments and amusements.